IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of: Toshio NARITA

Group Art Unit: 1775

Serial Number: 10/519,802

Examiner: Michael E. Lavilla

Filed: August 19, 2005

Confirmation Number: 7353

For:

METAL BASED RESISTANCE HEATING ELEMENT AND

METHOD FOR PREPARATION THEREOF

Attorney Docket Number: 043061

Customer Number: 38834

AMENDMENT UNDER 37 CFR § 1.111

Commissioner for Patents P. O. Box 1450 Alexandria, VA 22313-1450 March 28, 2006

Sir:

This paper is filed in response to the Office Action dated December 29, 2005.

Amendments to the Claims begin on page 2 of this paper.

Remarks/Arguments begin on page 7 of this paper.